रजिस्ट्री सं० डी० 221 REGISTERED No. D. 221

भारत का राजपत्र
The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड —2

PART II—Section 2

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 30] नई दिल्ली, मंगलवार, मई 7, 1968/वैशाख 17, 1890
No. 30] NEW DELHI, TUESDAY, MAY 7, 1968/VAISAKHA 17, 1890

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

LOK SABHA

The following Bill was introduced in Lok Sabha on the 7th May, 1968:—

BILL NO. 48 OF 1968

A Bill further to amend the Estate Duty Act, 1953.

BE it enacted by Parliament in the Nineteenth Year of the Republic of India as follows:—

1. This Act may be called the Estate Duty (Amendment) Act, 1968. Short title

Amendment of section 5A.

2. After sub-section (2) of section 5A of the Estate Duty Act, 1953, the following sub-section shall be inserted, namely:— 34 of 1953.

"(2A) The amendments made to, or in relation to, this Act by—

(i) the Central Boards of Revenue Act, 1963, 54 of 1963

(ii) the Finance Act, 1964, 5 of 1964

(iii) the Taxation Laws (Continuation and Validation of Recovery Proceedings) Act, 1964, 11 of 1964

(iv) the Direct Taxes (Amendment) Act, 1964, 41 of 1964

(v) the Finance Act, 1965, 10 of 1965

(vi) the Finance (No. 2) Act, 1965, 15 of 1965

(vii) the Taxation Laws (Amendment and Miscellaneous Provisions) Act, 1965, and 41 of 1965

(viii) the Finance Act, 1966, 13 of 1966

shall apply, and shall be deemed to have applied, on and from the dates on which the amendments made by each of the Acts aforesaid respectively took effect, to estate duty in respect of agricultural lands situate in the territories comprised in—

(a) the States of Gujarat, Madras, Maharashtra and Rajasthan; and

(b) any other States which the Central Government may, by notification in the Official Gazette, specify in this behalf after resolutions have been passed by the Legislatures of those States adopting the said amendments under clause (1) of article 252 of the Constitution.".

STATEMENT OF OBJECTS AND REASONS

Several amendments were made to the Estate Duty Act, 1953 through some enactments made by Parliament during the period of operation of the Proclamation of Emergency. Although the power to legislate for estate duty in respect of agricultural land vests in the State Legislatures by virtue of Entry 48, List II of the Seventh Schedule to the Constitution, Parliament has power under article 250 of the Constitution to legislate in respect of agricultural land as well while a Proclamation of Emergency is in operation. The amendments made to the Estate Duty Act during the period of operation of the Proclamation of Emergency, therefore, apply also in respect of agricultural land, but these will cease to have effect in relation to agricultural land on the expiration of six months after the Proclamation of Emergency has ceased to operate. This period of six months will expire on 9-7-1968. The State Legislatures of Gujarat, Madras, Maharashtra and Rajasthan have passed resolutions under clause (1) of article 252 of the Constitution authorising Parliament to apply the amendments made in the Estate Duty Act, 1953 during the period of operation of the Proclamation of Emergency to agricultural land situated in those States. The Bill accordingly seeks to amend the Estate Duty Act, 1953 to provide for the continued operation of the amendments referred to above, in relation to agricultural land situated in the States of Gujarat, Madras, Maharashtra and Rajasthan and also any other States which the Central Government may notify in this behalf in the Official Gazette after resolutions have been passed by the Legislatures of those States adopting the said amendments under clause (1) of article 252 of the Constitution.

NEW DELHI;
The 26th April, 1968.

MORARJI DESAI.

PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274 OF THE CONSTITUTION OF INDIA

[Copy of letter No. 69/FB/68, dated the 30th April, 1968 from Shri Morarji Desai, Deputy Prime Minister and Minister of Finance to the Secretary, Lok Sabha.]

The President having been informed of the subject matter of the proposed Bill further to amend the Estate Duty Act, 1953, has

recommended under clause (1) of article 117 and clause (1) of article 274 of the Constitution, the introduction of the Bill in the Lok Sabha.

S. L. SHAKDHER,
Secretary.

PRINTED IN INDIA BY THE GENERAL MANAGER, GOVERNMENT OF INDIA PRESS, NEW DELHI AND PUBLISHED BY THE MANAGER OF PUBLICATIONS, DELHI, 1968